



HM Courts &
Tribunals Service

First-tier Tribunal Tax Chamber

At your hearing Explanatory leaflet

About this leaflet

This leaflet is designed to provide you with useful information about how to appeal against a decision of the Compliance Officer for the Independent Parliamentary Services Authority and how to make your appeal to the Tax Chamber of the First-tier Tribunal.

We explain what decisions can be appealed against and how you may bring a case before the First-tier Tribunal. This leaflet aims to give you the essential information you need to make your appeal, though it cannot cover all circumstances.

If you have any questions about your hearing which are not covered in this leaflet, please phone us on 0300 123 1024.

What documents will I need to bring with me?

Essentially, you should bring evidence to the hearing which proves the facts of your case and also the legal grounds.

If you are in doubt about whether a document will be needed, your best course is to bring it with you. You should not assume that the hearing will be adjourned to another occasion to enable the documents to be produced.

You should also bring with you the statement of case from the Compliance Officer together with any response you made.

Who can be present at the tribunal hearing?

The tribunal panel

The composition of a tribunal panel depends on the complexity of your appeal. The exact composition of the panel will depend on the needs of your case.

Tribunal Clerk

When you arrive at the Tribunal venue, the clerk to the tribunal will meet you. The clerk will show you into a waiting room and give you an indication of when your appeal will begin. The clerk will deal with any last minute enquiries about the arrangements for the hearing. The clerk will also be present from time to time in the Tribunal room during the hearing in case the Tribunal needs administrative assistance and will help ensure that special needs are met.

Compliance Officer Representative/ Independent Parliamentary Standards Authority (IPSA)

The Compliance Officer is also entitled to attend your appeal. You cannot ask the Compliance Officer to be excluded.

Your representative

A representative is someone who helps you deal with the correspondence and represent you at any hearing. If you have appointed a representative or somebody to act on your behalf and have provided us with their details, they are also entitled to attend the hearing.

You should attend the tribunal hearing. However, if you are unable to attend but have a representative the appeal may still proceed in your absence.

You may also bring with you to the hearing to support you a friend, family member, or an associate.

Witnesses

If you need the evidence of a witness to prove your case, it is normally up to you to arrange for the witness to attend to give evidence. If a witness is reluctant to attend, the Tribunal has power to compel attendance by means of a witness summons. If you think the evidence of a witness is necessary but it is not likely to be disputed by the Compliance Officer, you can ask your witness to prepare a witness statement in writing

and then send it to them. A witness statement must be in writing, signed, and dated by the witnesses themselves.

At the hearing, witnesses usually give evidence on oath or affirmation. After being examined (questioned) by the party calling them, the witness may be cross-examined by the other party, re-examined by you and perhaps questioned by the Tribunal.

The Compliance Officer may also, if he chooses, bring witnesses.

Public Hearings

Hearings before the First-tier Tribunal are normally open to the public. However, any party to the proceedings can ask for a hearing, or part of a hearing, to be held in private in certain circumstances. If you wish for your hearing to be conducted in private, you should write to us with reasons why. The fact that your financial affairs are personal is not enough; there must be a special reason such as it is in the interests of public order or national security or not do so would prejudice the interests of justice. Should you wish for your hearing to be heard in private, you should write to us as soon as possible. The Tribunal will make the final decision on this.

Burden of Proof

In most appeals, the 'burden of proof' is upon you. This means it is up to you to show why the disputed decision is wrong. In most Penalty Cases, the burden of proof is on the Compliance Officer, who must satisfy the Tribunal that the penalty is due.

You will need to put evidence before the Tribunal, which will establish the facts, figures and dates, etc. If you need to call witnesses or produce documents, it is up to you to make sure that they are all available at the hearing (see above).

What will happen at the hearing?

Normally, you or your representative will be asked to present your case first, explaining why you think the Compliance Officer's decision is wrong and support your argument with documentary evidence and/or the spoken evidence of your witnesses. You will need to explain what is already agreed, what is in dispute, what evidence you are putting forward and the basic points you are making. It is essential for each party, in the course of presenting the case, to bring out all the relevant facts.

The Compliance Officer will then be asked to present his case, again explaining it in detail and offering evidence to support the original decision. While a party is presenting their case the other party will be allowed to question the other or to respond to points raised by the other although if the Tribunal feels the questions are not relevant or if they have accepted the point they may ask you to stop or move on. The Tribunal may ask questions of you and/or your representative, the Compliance Officer, IPSA representative(s) and any witnesses.

The decision

A Tribunal may announce its decision there and then but will usually reserve it to be given in writing later, normally within 56 days.

What can I do if I lose my appeal?

If you are unhappy with the decision, which the Tribunal reached, you will usually have a further right of appeal. When you receive the Tribunal's written decision notice it will contain information about how you can appeal to the Upper Tribunal on a point of law against a decision given by the First-tier Tribunal.

You can also ask the Tribunal to reconsider its decision on the grounds of a procedural irregularity, if you think there was one. For instance, a document relating to proceedings was not sent or received by a party or somebody related to the hearing was not present. When you write to us, you will need to identify the irregularity, which you think occurred. Full information on your further appeal rights will be provided to you with the decision notice.